Franchise Tax Board

ANALYSIS OF AMENDED BILL

Related Bills: See Legislative History	Author: Goldberg		_ Analyst:	Deborah B	arrett Bill	Number:	AB 588	
SUBJECT: FTB And Other Designated State Agencies Make Separate Breakdown Of Community Of Hollywood in Preparation and Maintenance of Statistical Data Or Analysis By City SUMMARY This bill would require certain state agencies, including the Franchise Tax Board (FTB) to provide a separate breakdown of the Hollywood community, as defined, when preparing statistical data or analysis at a city level. SUMMARY OF AMENDMENTS The June 30, 2005, amendments identified additional state agencies to which the requirements of this bill are applicable. This bill will require the designated agencies to provide a separate breakdown of the Hollywood community, as defined, when preparing statistical data or analysis on a city level. This is the department's first analysis of this bill. PURPOSE OF THE BILL According to the author's staff, the purpose of this bill is to provide fiscal data specific to the Hollywood community for economic development and planning purposes. EFFECTIVE/OPERATIVE DATE This bill would be effective and operative on January 1, 2006. POSITION	Related Bills		Telephone:	845-4301	Amended Date	e: <u>06-30</u>	-05	
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ANALYSIS

STATE LAW

Current state law requires state agencies and departments that develop or maintain statistical data on a municipal level to make a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city. Since FTB does not prepare statistical data on a municipal level, this law is not applicable to the department.

Under existing state law, FTB prepares and maintains statistical analyses at the county level. Examples of some of the statistical analyses prepared and maintained by FTB are contained in the department's Annual Report. These statistical analyses include the following:

- median adjusted gross income of joint returns by county;
- personal income tax statistics comparison by county;
- county data by adjusted gross income class; and
- Homeowner and Renter's Assistance Program Claims delineated by county.

THIS BILL

This bill would require specific state agencies, including FTB to prepare a separate breakdown of the community of Hollywood as defined, when preparing or maintaining statistical data or analysis on a city level. The agencies identified under this bill include the following:

This bill requires the City of Los Angeles to provide any necessary data to the agencies to prepare the separate breakdown. For purposes of this bill, the geographical boundary that determines the Hollywood community is defined.

IMPLEMENTATION CONSIDERATIONS

Since the department does not maintain or prepare statistical data at the city level, implementation of this bill as written would not impact the departments programs or operations.

TECHNICAL CHANGE

As written, the bill would be inapplicable to the department since the department does not prepare or maintain statistical data or analysis at a city level. If the author's intent is for the department to provide data specific to the Hollywood community in the Annual Report, the term "by city" on page 2, line 12 should be changed to "by county."

LEGISLATIVE HISTORY

AB 2207 (Stats. 2004, Ch. 181) required state agencies and departments that prepare or maintain statistical data at a city level to provide a separate breakdown of the San Fernando Valley as described, when preparing a statistical analysis on a city level. FTB does not prepare statistical data on a city level, so this requirement was not applicable to the department.

SB 143 (Runner, 2005) would require the department to provide a separate breakdown of the Antelope Valley area as defined, when preparing statistical data or analysis on a county level. This bill is currently being heard in the Assembly Appropriations Committee.

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OTHER STATES' INFORMATION

The states surveyed include *Florida, Illinois, Massachusetts, Michigan, Minnesota,* and *New York.* These states were selected due to their similarities to California's economy, business entity types, and tax laws. Information regarding the preparation, maintenance, and reporting requirements of statistical data was not readily available on these states.

FISCAL IMPACT

As written, the provisions of this bill would not impact the department's costs.

ECONOMIC IMPACT

This bill would not impact the state's income tax revenues.

LEGISLATIVE STAFF CONTACT

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